

EXHIBIT 8

From: Maloney, Brian <maloney@sewxis.com>
Sent: Tuesday, July 23, 2013 11:09 AM
To: Maloney, Brian; Hao, William; 'Eaton, Mary'; 'Baio, Joseph'; 'Shalhoub, Paul'; 'Hardy, Jennifer'; 'Eckstein, Kenneth H.'; glenn.siegel@dechert.com; Munno, William; rlwynne@jonesday.com; hfsidman@JonesDay.com; 'Kaufman, Philip S.'; Weitnauer, Kit; Johnson, Michael; jrosenthal@morganlewis.com; 'Ringer, Rachael'; mcarney@mckoolsmith.com; pgoodman@mckoolsmith.com; bumari@mckoolsmith.com; 'Kahan, Rebecca'; Mauricio.Espana@dechert.com; Kotwick, Mark; 'Abrams, Marc'; 'Lawrence, J. Alexander'; andrew.devore@ropesgray.com; EJames@willkie.com; hsk@msf-law.com; 'Kerr, Charles L.'; cshore@whitecase.com; vanessa.soderberg@whitecase.com; 'Eggermann, Daniel M.'; 'Levine, Adina C.'; Gelfarb@mosskalish.com
Subject: RE: In re Residential Capital, LLC, et al.
Categories: Expert Emails, ResCap

Counsel:

Please see the instructions below to access documents Bates stamped PFEIFFER 001358 - PFEIFFER 001360.

These materials are designated "Confidential" and "Highly Confidential" and shall be treated as such under the Court's *Order Regarding the Exchange of Confidential Information* (Docket No. 4249).

The native files for the production may be accessed at the following link:

<https://sewxis.sharefile.com/d/sb7de8ca2b9041f89>

The related technical load files and TIFF images associated with the production may be accessed at the following link:

<https://sewxis.sharefile.com/d/s71e0680e57c4257b>

Regards,
Brian

Brian P. Maloney

Tel: (212) 574-1448
Email: maloney@sewxis.com

SEWARD & KISSEL LLP

One Battery Park Plaza
New York, NY 10004
Fax: (212) 901-2110
Web: www.sewxis.com

Confidentiality Notice: This e-mail is intended only for the person or entity to which it is addressed and may contain information that is privileged, confidential or otherwise protected from disclosure. If you have received this e-mail in error, please notify Seward & Kissel LLP by return e-mail and destroy the original message and all copies thereof.

Circular 230 Notice: To ensure compliance with Treasury regulations regarding practice before the IRS, we inform you that, unless expressly stated otherwise, any federal tax advice contained in this communication was not intended or written to be used, and cannot be used, by any taxpayer for the purpose of (i) avoiding penalties that may be imposed on the taxpayer under United States federal tax law, or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein.

From: Maloney, Brian
Sent: Sunday, July 21, 2013 5:21 PM
To: 'Hao, William'; 'Eaton, Mary'; 'Baio, Joseph'; 'Shalhoub, Paul'; 'Hardy, Jennifer'; 'Eckstein, Kenneth H.'; glen.siegel@dechert.com; Munno, William; rlwynne@jonesday.com; hfsidman@JonesDay.com; 'Kaufman, Philip S.'; Weitnauer, Kit; Johnson, Michael; jrosenthal@morganlewis.com; 'Ringer, Rachael'; mcarney@mckoolsmith.com; pgoodman@mckoolsmith.com; bumari@mckoolsmith.com; 'Kahan, Rebecca'; Mauricio.Espana@dechert.com; Kotwick, Mark; 'Abrams, Marc'; 'Lawrence, J. Alexander'; andrew.devore@ropesgray.com; EJames@willkie.com; hsk@msf-law.com; Kerr, Charles L.; cshore@whitecase.com; vanessa.soderberg@whitecase.com; Eggermann, Daniel M.; Levine, Adina C.; 'Gelfarb@mosskalish.com'
Cc: Maloney, Brian
Subject: RE: In re Residential Capital, LLC, et al.

Counsel:

Please see the instructions below to access documents Bates stamped PFEIFFER 000001 - PFEIFFER 001357 in connection with the Expert Report of Allen M. Pfeiffer.

These documents should correspond to entries 92 through 126 of Attachment II of Mr. Pfeiffer's Report, and consist of (i) Ibbotson Cost of Capital Yearbook excerpts; (ii) FGIC financial statements; and (iii) filings made in connection with the FGIC rehabilitation proceedings or the Residential Capital bankruptcy proceedings. Entries 1 through 91 of Attachment II may be accessed at the previously produced documents Bates stamped DUFF-MS 00066 - DUFF-MS 03829.

Please note that any materials designated "Confidential" shall be treated as such under the Court's *Order Regarding the Exchange of Confidential Information* (Docket No. 4249).

The PDF files for the production may be accessed at the following link:

<https://sewakis.sharefile.com/d/s9af59007b424050b>

The related technical load files and TIFF images associated with the production may be accessed at the following link:

<https://sewakis.sharefile.com/d/se175143060c42029>

Regards,
Brian